

Applying the Theory of Planned Behavior to the Problem of Employee Theft in the Retail Industry

Mayuresh M. Kelkar mkelkar@salemstate.edu

Yves Emilus yemilus@ncu.edu

Introduction

According to Bailey (2006) “Inventory shrinkage is financial loss attributable to a combination of employee theft, vendor fraud, shoplifting, and administrative or process error” (p. 1). Inventory shrinkage is of great importance not only to the retail industry but also to society in general (Bourque, 1995). The consequences of inventory shrinkage have a profound impact on all stakeholders in the retail industry. Inventory shrinkage drains employers’ profit, reduces return on investments for investors, and leads to higher prices for consumers (Bailey, 2006; Chapman & Templar, 2006).

While inventory shrinkage poses a critical threat to all businesses, particularly those in the retail industry, few recent academic studies exist on the subject (Bailey, 2006; Bamfield, 2004; Beck, 2007; Guthrie et al., 2006; Howell & Proudlove, 2007). A study of 23 large retail companies by loss-prevention consulting firm Jack L. Hayes International shows that 71,095 dishonest employees were apprehended in 2012, up 5.5 percent from 2011. In total, more than \$50 million was recovered in those cases, up 7 percent from a year earlier (Brooks, 2013). Various reasons for employee theft have been identified in the few studies on the topic (Appelbaum, Cottin, Pare, & Shapiro, 2006; Cox et al., 1993; Tonglet, 2002). The reasons for employee theft are inequity, work climate, and level of cognitive moral development (Appelbaum et al., 2006). Some employee theft is a reaction to underpayment inequity (Greenberg, 1990). Employee dissatisfaction is also considered a contributing factor to employee theft (Kulas, McInnerney, DeMuth, & Jadwinski, 2007). McClurg and Butler (2006) suggested personal attitudes and perceptions of individual workers are some of the main reasons for employee theft.

An avoidance attitude by management, management denial, employee dismissal, corporate downsizing, part-time employment, technological obsolescence, and free agency may influence employee theft (Bourque, 1995).

The reasons for employee theft range from managerial misconception, corporate wages, benefit inequity, and social inequity to basic employee greed (Brooks 2013; Gross-Schaefer, Trigilio, Negus, & Ceng-Si, 2000,). The reasons employees commit fraud had little to do with the opportunity, but more with the motivation to do so (Wells, 2001).

There are significant associations between retail theft and antisocial behaviors (Blanco et al., 2008). The strongest predictors of retail theft are disorders associated with deficits in impulse control, such as antisocial personality disorder, substance use disorders, pathological gambling, and bipolar disorder (Blanco et al., 2008). Cox et al. (1993) suggested there are two types of social influences on adolescents shoplifting and employee theft, these are exposure to friends who shoplift and attachment to parents.

Retailers will be successful in reducing employee theft by implementing policies that reflect the causes of the problem. There have been many different proposals on how to reduce employee theft (Davis, 2008; Hanno & Hughes, 1999; Hart, 2008; Hasen & Buckhoff, 2000). One of the best ways to detect fraud and to identify internal control deficiencies is simply to ask about it (Hasen et al., 2000). Deterrence may be the best against employee theft. Similarly, deterrence has been shown to be the best defense against shoplifting (Davis, 2008). Having employees work in pairs, monitoring outgoing trash, installing surveillance cameras, and carefully prescreening employees are known to reduce employee theft (Goforth Gregory, 2013).

Even experienced investigators have difficulties detecting employee theft; therefore, the best option is concentrate on prevention (Hanno et al., 1999). Managers can face the problem effectively by challenging the following myths: (a) employee theft is rare, (b) the loss is not material, (c) most thefts go undetected, (d) high wages prevent theft, and (e) crime does not pay (Hart, 2008). The fight against employee theft cannot be made effective simply by an annual independent audit. There has to be constant monitoring, a strong and enforceable code of ethics, and internal controls (Hart, 2008). Control strategies are effective in the fight against employee fraud; however, consistently following practices and enforcing organizational policies is even more vital (Holtfreter, 2004).

The purpose of the present study is to investigate how the attitudes, subjective norms, perceived behavioral control, organizational commitment, and moral norms affect employee theft. The retail industry is the second largest industry in the United States; it represents 12% of all employment with \$4.7 trillion in sales (Hollinger, 2009). In 2006, Wal-Mart, the world's largest retailer, lost over \$3 billion to theft and fraud and spent another \$3 billion in managing inventory shrinkage during the same year (May, 2007). In 2008, the retail industry lost an estimated \$36.3 billion due to inventory shrinkage (NRF, 2009). Despite the size of the retail industry and the tremendous losses absorbed every year due to inventory shrinkage, the problem receives little attention amongst academics (Bailey, 2006; Bamfield, 2004; Beck, 2007; Guthrie et al., 2006). According to NRF (2009), the breakdown of shrinkage is as follows: employee theft (43%), shoplifting (36%), administrative error (15%), vendor fraud (3%), and

(3%) unknown. Thus, employee theft appears to be the largest source of inventory shrinkage. Many companies do not know the causes of shrinkage; some retailers spend (95%) of their resources focusing on shoplifting, which is only one aspect of the problem (Beck et al., 2002). The biggest component of inventory shrinkage, employee theft, is underexplored compared to shoplifting (Bamfield, 2006).

According to the theory of planned behavior (TPB; Ajzen, 1991), an individual's perception of a behavior is predictive of the individual's intention to engage in that behavior and likelihood of engaging in the behavior (Ajzen, 1991; Ajzen & Fishbein, 1980). According to Bailey (2006), organizational commitment and an individual moral and ethical perspectives are predictive of retail theft. The TBP has been used to examine illegal behaviors such as computer software piracy (Peace et al., 2003; Seale et al., 1998) and shoplifting (Tonglet, 2002), but not to examine employee theft, as suggested by Bailey (2006).

Purpose

The purpose of this non experimental, correlational quantitative study is to determine if the components of TPB influence the intention to commit employee theft in the retail industry. The intention to commit employee theft is used as the dependent variable. The following components of TPB are used as the independent variables: (a) attitudes toward employee theft, (b) subjective norms, (c) perceived behavioral control, (d) organizational commitment, and (e) moral norms. There is no consensus in the literature regarding the roots of employee theft (Bailey, 2006; Tonglet, 2002), and therefore new perspectives were necessary. Increased understanding of the relationships among the variables included in this study offered the possibility to reduce employee theft through the development of policies and procedures that account for employee attitudes, norms, and organizational commitment in the retail sector. The study is based on a sample of 122 retail employees working in the United States.

Theoretical Framework

The theory of planned behavior (TPB) is the foundational theory for the research study. According to TPB, the way a person perceives a behavior is predictive of the person's intention to engage in that behavior (Ajzen, 1991). The rationale for the research study is if employees' attitudes toward employee theft could be determined, employers could predict their employees' intention to commit employee theft. If employers can determine their employees' intention to commit employee theft, employers can institute preventive measures to diminish employee theft. Bailey (2006) proposed a model using TPB to explain the reasons for retail employee theft. The model proposed that variables such as organizational commitment and an employee's moral norm are likely to have an impact on retail theft (Bailey, 2006).

Researchers used TPB on many occasions to explain volitional behaviors

(Peace, Galletta, & Thong, 2003; Seale, Polakowski, & Schneider, 1998; Tonglet, 2002). For example, Peace et al. (2003) and Seale et al. (1998) used TPB to study the factors that influence computer software piracy. Although Tonglet (2002) used TPB to study the factors that influence shoplifting, no prior research has used TPB to explain the factors that influence employee theft. Because employee theft is a volitional behavior, it is logical to use TPB to obtain new perspectives (Bailey, 2006; Tonglet, 2002).

Hypotheses

The following hypotheses were generated in order to answer and analyze the research questions of the research study. The null and alternate hypotheses were as follows.

H1₀: Attitude toward employee theft does not have a statistically significant relationship towards intention to commit employee theft.

H1_a: Attitude toward employee theft has a statistically significant relationship towards intention to commit employee theft.

H2₀: Subjective norms do not have a statistically significant relationship with intention to commit employee theft.

H2_a: Subjective norms have a statistically significant relationship with intention to commit employee theft.

H3₀: Perceived behavioral control does not have a statistically significant relationship with intention to commit employee theft.

H3_a: Perceived behavioral control has a statistically significant relationship with intention to commit employee theft.

H4₀: Organizational commitment does not have a statistically significant relationship with intention to commit employee theft.

H4_a: Organizational commitment has a statistically significant relationship with intention to commit employee theft.

H5₀: Moral norms do not have a statistically significant relationship with intention to commit employee theft.

H5_a: Moral norms have a statistically significant relationship with intention to commit employee theft.

Nature of the Study

The proposed study employed a nonexperimental quantitative research design. A cross-sectional, correlational research methodology is employed. The study is cross-sectional because data were collected at a single point in time, and is correlational because it included an examination of relationships among the variables of interest. The sample for this study consisted of 122 retail employees throughout the United States who have agreed to be panel members for Qualtrics. The respondents were assured that Qualtrics will make a charitable contribution for every survey completed. The respondents were selected from industries such as retail and hospitality services where employee theft is a

known problem. The survey takers worked in entry level positions all the way up to senior management positions. The participants completed a survey that assessed intention to commit employee theft, attitude toward employee theft, subjective norms, perceived behavioral control, organizational commitment, and moral norms. A multiple regression analysis is conducted to analyze the data. The independent variables were attitude toward employee theft, subjective norms, perceived behavioral control, organizational commitment, and moral norms. The dependent variable is intention to commit employee theft.

Significance of the Study

The significance of this research study related to the need to find new ways to alleviate one of the biggest hindrances of the retail industry, inventory shrinkage. Inventory shrinkage in the retail industry has remained steady for the last 5 years and employee theft accounted for approximately 43% of inventory shrinkage (NRF, 2009). Employers are unaware of the causes for employee theft (Bailey, 2006; Bamfield, 2004; Guthrie et al., 2006).

Some retailers spent over 95% of their resources on shoplifting, which is only one aspect of the problem (Beck et al., 2002) and does not account for as high a level of inventory shrinkage as employee theft (NRF, 2009). Thus, the biggest single component of inventory shrinkage, employee theft, is under-explored (Bamfield, 2006). Some new understanding of employee theft may allow retailers to design effective programs to prevent employee theft before they happen.

Literature Review

Both consumers and retailers are victims of employee theft in the retail industry. Retail theft affects the profits of retailers and stockholders. Additionally, the lost the retailers incur because of employee theft are likely to be transferred to consumers, which result in higher prices (Bailey, 2006). Therefore, the problem of employee theft is of great importance to multiple stakeholders. More than 75% of people admitted stealing from their place of employment (Appelbaum et al., 2006). Considering such a high percentage, retailers must consider every employee as a potential thief. Employee theft constitutes 18% of employers' dollar losses (Appelbaum et al., 2006). About 30% of workers look for ways to steal from their employers, and another 30% would steal if they had the opportunity (Hanno et., 1999).

Employee theft has consistently been the largest component of retail inventory shrinkage in the United States (NRF, 2009). Employee theft is a global problem: Although it is the second most common contributor to retail

inventory shrinkage in Europe, it still represents a whopping 29% of all retail inventory shrinkage (Bamfield, 2004). The problem has been increasing in Western Europe from 2002 -2005, increasing from 25.8% in 2002 to 29.5% in 2005. During that period, the United Kingdom had the highest rate of employee theft in Europe (Howell et al., 2007).

Employee theft in the United Kingdom had increased from 32% in 2002 to 36.5% in 2005 (Bamfield, 2006). In the United States and Canada, employee theft represents 47% and 48% respectively of all inventory shrinkage (Howell et al., 2007). While inventory shrinkage poses a critical threat to all businesses, particularly in the retail industry, few recent academic studies exist on the subject and employee theft has been underexplored compared with shoplifting (Bailey, 2006; Bamfield, 2006; Bamfield, 2004; Beck, 2007; Guthrie et al., 2006; Howell et al., 2007; Tonglet, 2002; Oliphant & Oliphant, 2001).

While the focus of the research study is on employee theft, certain research findings related to shoplifting were relevant and are included in this literature review. The similarity between shoplifting and employee theft provides support for the approach to evaluate research findings in shoplifting in order to have a better understanding of employee theft. Although there is a dearth of academic research on employee theft, there are multiple research studies on shoplifting and other attitude based behaviors (Bamfield, 2004; Guthrie et al., 2006; Howell et al., 2007; Tonglet, 2002).

The TPB represents the theoretical framework for this study. TPB is an extension of the Theory of Reasoned Action (TRA). TRA postulates that individuals can control their behaviors. The level of attitude of an individual toward a behavior is directly proportional to the occurrence of that behavior. Two factors affect individuals' intention. First, behavioral attitude, the way the individual perceives the behavior. Second, subjective norm, it refers to the social pressure an individual has on whether to complete the behavior or not. Therefore, if an individual evaluates a behavior as positive (attitude), and if he thinks his significant others want him to perform the behavior (subjective norm), this results in a higher intention (motivation) and he is more likely to perform the behavior (Ajzen & Fishbein, 1980). Ajzen added the perceived behavioral control component to TRA to allow better prediction of behavioral intention and actual behavior. This extension of TRA produced the theory of planned behavior (Ajzen, 1991).

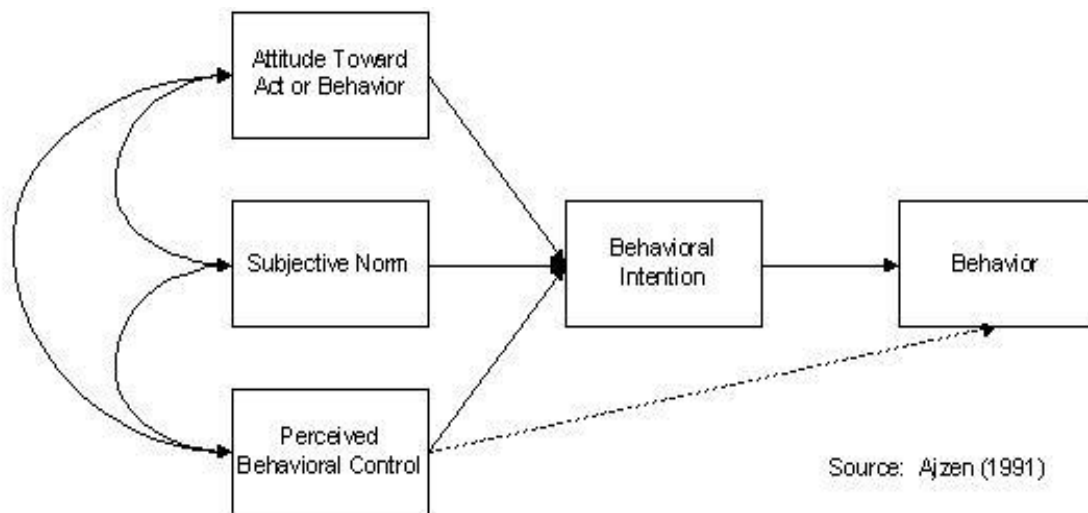


Figure 1. The theory of planned behavior flowchart

TPB has been used to explain multiple attitude-based behaviors including shoplifting (Bailey, 2006; Tonglet, 2002). Chang (2009) used TPB to analyze and construct the motivational orientations scale for the International Project Management Association Level D (IPMA-D) Management instructors' training courses.

Carpenter and Reimers (2005) used TPB to examine corporate managers' decision-making as it related to fraudulent financial reporting. Two separate studies were conducted to examine the effects of attitudes, subjective norms, and perceived control on managers' decisions to violate generally accepted accounting principles (GAAP) in order to meet an earnings target and receive an annual bonus. The results suggested that TPB predicts whether managers' decisions were ethical or unethical.

These findings were relevant to corporate leaders who sought to improve the ethical work climates of organizations and too many regulators, accountants, corporate governance officials, and investors. The authors used two different methodologies for the research study.

Proposed Causes of Employee Theft

The causes for employee theft vary amongst the few studies on the topic (Appelbaum et al., 2006; Cox et al., 1993; Tonglet, 2002). Tonglet (2002) used the components, organizational commitment, moral norms, attitude toward shoplifting, subjective/social norms, and perceived behavioral control of TPB to explain the reasons for shoplifting. Tonglet (2002) used two self-reporting surveys to investigate the interaction between consumers' attitudes and beliefs about shoplifting and their perceptions of retail security.

The first survey utilized a sample of shoppers from the South East Midlands; the second survey used a sample of school students from the same area (861 respondents in total, 109 respondents admitting to shoplifting in the previous year). Both studies indicated that the decision to shoplift is influenced

by pro-shoplifting attitudes, social factors, opportunities for shoplifting, and perceptions of low risks of apprehension.

The author used multiple regression analysis to analyze the data. The dependent variable is the intention to commit shoplifting. The independent variables were: (a) organizational commitment, (b) moral norms, (c) attitude toward shoplifting, (d) subjective/social norms, and (e) perceived behavioral control. Both studies concluded that pro-shoplifting attitudes, social factors, opportunities for shoplifting and perception of low risk of apprehension influence shoplifting behaviors.

For both groups, the shoppers and the students, attitudes to shoplifting were the main influence on intentions. Over 52% of previous shoplifters believed it likely they would commit shoplifting again in the future. However, less than 5% of non-shoplifters believed they would commit shoplifting in the future (Tonglet, 2002). The high disparity in intention between previous shoplifters and non-shoplifters suggests retailers must find ways to increase the number of honest employees and reduce the number of dishonest employees. Additionally, the disparity also suggests that when employees make the decision to steal; it may not be easy to reverse it. Therefore, retailers must invest in promoting a culture of honesty, integrity, and loyalty in the workplace. Such a culture will help honest employees to maintain honesty and integrity.

Additionally, Tonglet (2002) indicated economic beliefs were also a significant motivator to shoplift. All the shoppers and 82% of the students surveyed believed shoplifting would benefit them financially. The similarity between shoplifting and employee theft makes it appropriate to use previously identified components that reduce shoplifting to understand the reasons for employee theft in the retail industry. Both employee theft and shoplifting are volitional behaviors that are likely to be influenced by people's attitudes and normative beliefs (Bailey, 2006).

The reasons for employee theft are inequity, work climate, and level of cognitive moral development (Appelbaum et al., 2006). Equity Theory is a theory of motivation that describes how employees might react to perceived discrepancies between their efforts and compensation. When there is an imbalance, the theory suggests the people who are at a disadvantage would attempt to right the scale in their favor. Equity Theory would therefore suggest that employees steal to restore balance. Many people who steal from their companies, regardless of company size, often feel they are entitled to the goods they acquire and usually have no feelings of guilt (Alstete, 2006). They believe they are underpaid for the effort they give to accomplish their job. Employee theft is somewhat of a revenge tool employees use to get back at their supervisors and eventually as a means to establish justifiable compensation equity. According to Wells (2001), two factors are necessary for employee theft to occur. First, the opportunity to commit employee theft must be present. Retailers may minimize the opportunity to steal by establishing sound control systems. Second, employees must be able to conceal and justify their behavior as non-criminal activity. This reduction of this aspect is more complex to achieve. One option that retailers may be able to use to reduce this kind of behavior is by

instituting ethical programs that promote integrity and loyalty.

Work climate includes every aspect of the way a company conducts its business. It comprises the company's formal policy and the attitudes of managers and co-workers. It is essential for management to provide full support and adhere to the policies that set the work climate in the workplace.

Management must set the tone. If employees believe a company does not have strict enforcement policies, that managers and co-workers are not concerned about the problem of employee theft, some employees will be more likely to commit employee theft (Appelbaum et al., 2006). The level of cognitive moral development sees theft as an interaction between personal and situational factors. The higher the level of employees' cognitive moral development, the less likely they will engage in employee theft (Appelbaum et al., 2006).

Levine and Jackson (2002) used demographic, personality, work climate as variables to predict departmental theft. The authors used 153 participants from 17 departments across two stores. The results showed that a linear combination of demographics, personality, and aggregated climate factors predicted departmental shrinkage. The demographic variables were age, sex, job title, and tenure and employment status. The personality variables were extroversion, agreeableness, conscientiousness, neuroticism, and openness. The Occupational Climate questionnaire (OCQ) is used to measure climate. The OCQ consisted of role clarity, respect, reward system, and innovation. Regression analysis is to study the variables. All the demographic and personality variables were found to be good predictors of shrinkage. For climate, all factors except innovation were good predictors of shrinkage.

Some employee theft is a reaction to underpayment inequity (Greenberg, 1990). The study of some employees at manufacturing plants in which pay is reduced temporarily by 15% revealed some very useful information. The researcher compared the rate of employee theft before the pay of the employees was reduced, during the reduced pay periods, and after the reason for the pay reduction was explained. The results indicated significant differences during these three periods. Employee theft was significantly higher for the group of employees when their pay was reduced. When the reason for the reduced pay was explained to the employees who had their pay reduced, they became less concerned of inequity. As a result, employee theft was reduced in this group (Greenburg, 1990). This research study supported the use of Equity Theory to explain the causes of employee theft.

One of the antecedents of theft behavior is employee dissatisfaction (Kulas et al., 2007). The use of organization's climate as an explanatory mechanism of employee theft behavior revealed that dissatisfaction influenced employee theft behaviors through the intermediary influence of employees' individual perceptions of the organization's climate for theft. The survey for the study consisted of 19 different supermarket companies in a three-phase process. No more than two employees per store were allowed to participate in the study.

Personal attitudes and perceptions of individual workers are the chief reasons for employee theft. These reasons were found to be moderated by situational factors manipulated by employers, affecting the employees'

opportunity to steal. The model also suggested that job status, part-time or full-time, affected organizational commitment and were related to employee theft (McClurg et al., 2006). The following conditions may also promote employee theft: avoidance attitude by management, management denial, employee dismissal, corporate downsizing, part-time employment, technological obsolescence, and free agency (Bourque, 1995).

Avoidance attitude and management denial indicate a lack of interest by management to confront the problem. This may send the wrong signal and may cause employees to believe that management tolerates the behavior. Corporate downsizing may lead to the promotion of employees, and more problems for it transfers to more controls to fewer employees. However, free agency does not promote loyalty, whereas a loyal workplace is less prone to employee theft (Gross-Schaefer et al., 2000). The reasons employees commit fraud had little to do with opportunity, but more with motivation. However, fraud does not happen in isolation; all crime is a combination of motive and opportunity (Wells, 2001).

The reasons for employee theft range from managerial misconception, corporate wages, benefit inequity, and social inequity to basic employee greed. The traditional approach of “us against them” is not working, so a new approach is necessary. There is a need to address the reasons for disenfranchisement and lack of personal ethics, which are often the cause pilfering. Management must set the tone. They must go beyond writing code of ethics. They have to adhere to them and make them part of their company in every business activity. Through the application of ethics, employees’ loyalty to the company will increase. Higher employee loyalty will lead to lower rate of shoplifting and employee theft (Gross-Schaefer et al., 2000).

Beck et al. (2002) suggested theft does not contribute to all stock losses. A good portion of stock loss results from poor management processes. Whenever there is a chance for error, the potential for stock losses increases. If a poor management process is part of the problem, it must also be part of the solution. Many retailers allow the technology suppliers to take the lead in establishing loss and prevention measures. However, the suppliers are often pushed for solutions that are favorable to their profitability rather than finding the most effective solution to the problem (Bamfield, 2006). Unfortunately, retailers assume the problem of stock losses can be solved by technology, and they continue to invest more in security systems rather than looking for alternatives (Bamfield, 2006; Guthrie et al., 2006).

Alstete (2006) surveyed 79 students in various business course sections to obtain their opinions on employee theft. Two sections consisted of undergraduate students and one section was graduate students in business administration courses. The ages of the students ranged from 18 to 45 years old. The study had many limitations because the students are not representative of the general population in many respects. Their education level, demographic, and knowledge of prevention techniques might skew the data, and the population of the study was relatively small. However, this group of participants provided some first hand and inside information as all of them were either current or former employees in the retail industry. The study presented some

new information and repeated some previous findings on the causes and prevention measures for employee theft.

Alstete (2006) suggested employee theft occurs for the following reasons:

1. The thieves had ego needs they believed they should satisfy.
2. The thieves were able to justify their decisions to steal.
3. The thieves had access to the cash or the goods they stole.
4. They stole because of external economic pressure; they were in need of the goods or cash they acquire.
5. They had a moral cavity they had to fill.
6. They had desire for some type of social control.

In almost every instance, employee fraud occurred because a dishonest employee had the opportunity to commit a crime. Regardless of how they came up with their decisions to steal, employee theft is a great concern; all stakeholders must engage in the fight to mitigate it. The best course of action for retailers is to design effective detection and prevention systems for both internal and external threats. Some other aspects that may contribute to employee theft are corporate downsizing and advances in technology, both of which are increasing in the retail industry, and transfer more controls to fewer employees. The more controls employees have, the more access they have, and more access leads to more opportunity to commit theft. Moreover, fraud is likely to occur when employees perform several incompatible functions (Hanno et al., 1999).

There are significant associations between retail theft and antisocial behaviors (Blanco et al., 2008). The strongest predictors of retail theft are disorders associated with deficits in impulse control, such as antisocial personality disorder, substance use disorders, pathological gambling, and bipolar disorder (Blanco et al., 2008). Cox et al. (1993) suggested there are two types of social influences on shoplifting and employee theft in adolescents; these were exposure to friends who shoplift and attachment to parents.

Exposure to friends who shoplift seems to weaken adolescents' moral objections to shoplifting while attachment to parents seems to strengthen moral objections to the behavior. Therefore, retailers must promote strong family values in the workplace. Additionally, parents should be key partners in retailers' efforts to reduce shoplifting. Three dimensions explain juvenile delinquents' perceptions toward shoplifting clothing, sporting, socializing, and restricting (Forney et al., 2001). Anti-shoplifting attitudes are more prevalent amongst older people, especially females, people with higher educational levels, and higher income levels (Prestwich, 1978).

Most sociologists and criminologists believe that bad economic times lead to higher crime levels, especially robberies and property crime. However, there were mixed results on this subject in surveys conducted in three major cities in the United States. The cities of Los Angeles and New York have seen their crime level decrease during the recession (Zalud & Maddry, 2008). In contrast, the city of Atlanta has reported an increase in crime. Contrary to the more perceived belief, sociologists and criminologists at The Ohio State and Northeastern Universities believe that crime goes up during good economic times. They postulated that street crimes, robberies, and burglaries go up in good times, for

more people are out and about spending money (Zalud et al., 2008).

Detection of Employee Theft

One of the best ways to detect fraud and to identify internal control deficiencies is simply to ask about it (Hansen et al., 2000). Periodic awareness sessions and solicited inputs from suggestion boxes are some ways retailers can use to receive some constructive feedback. Deterrence is the best offense against shoplifting (Davis, 2008), however this is more challenging to implement for employee theft, especially in small businesses. Often the people the deterrence system is supposed to deter have the ability to circumvent it. Small businesses have limited staff members, where a single employee has more control compared to large-scale retailers. The opportunity to commit fraud increases when a single employee has multiple controls (Wells, 2001).

Employees can be friendly and deter shoplifters at the same time. One of the key ways to deter shoplifters is to show strong staff presence by engaging customers as soon as they enter the store. A strong staff presence means having more employees on the sales floor; therefore, it costs money. Therefore, retailers must determine the optimum staff presence. Eventually, potential thieves will leave if their intentions were to commit theft (Davis, 2008).

The detection of employee theft is complex, and the apprehended employees usually steal small items. More than 50% of loss through employee theft occurred in small amounts (Bamfield, 2006). Bamfield (2006) analyzed records of employee theft from four major retailers in the United Kingdom from 2002-2004. He used two mixed retail business and two food supermarket groups to ensure a representative sample of the retail market. The four retailers used were major retail chains with multiple stores throughout the United Kingdom.

During the study period, retail managers were able to detect a mere 4.4% of the estimated total employee theft. Such a low detection rate may reflect the absence of effective detection systems in the retail industry. The major losses were due to cash theft, merchandise theft, and refund fraud. The low detection rate of employee theft coupled with the small items that are usually detected may discourage employers to invest in aggressive detection systems. Sometimes it is not cost-effective to pursue petty offenders as the cost of pursuance may exceed the cost of the items stolen. Retail managers must establish appropriate detection systems that are profitable to their companies based on accurate cost/benefit analysis.

The lack of pursuance of small offenders may send the wrong signal. If retail managers are lenient in detecting small-scale offenders, their offense rates may increase. Additionally, the theft of small-scale items constitutes over 50% of all employee theft (Bamfield, 2006). It would be more economical to catch the large-scale offenders, for a small portion of them accounts for 47% of all employee theft (Bamfield, 2006). However, a one-sided approach is not likely to be effective. Employers cannot build a culture of tolerating some offenders and targeting others. A one-sided approach may be effective for the targeted groups; however, it may allow the neglected groups to increase their offenses. Therefore,

this strategy may not work in decreasing the overall rate of employee theft. Additionally, people from the targeted groups may shift their behavior to that of the neglected groups to avoid detection. Therefore, employers must institute a cost-effective balanced strategy, where there can be a higher focus in one area, but employees must not be able to see the difference.

The majority of people caught were young and stole small amounts of cash or goods (Bamfield, 2006). More than 41% of the offenders apprehended stole cash; the cash stolen accounted for 29.5% of the total amount stolen. Refund fraud accounted for 11.1% of the total amount stolen. The amount stolen through refund fraud was higher for the two mixed retailers. Refund fraud for the mixed retailers accounted for 18.7% of the amount stolen. Refund fraud includes false refunds given for non-existent or the wrong items with the excess being retained by the employee or refunded to a credit card. Refund fraud is a growing source of loss, especially in clothing, electrical goods, computers, and electronic games (Bamfield, 2006). This type of fraud is likely to increase as more people use credit or debit cards in place of cash.

Bamfield (2006) used regression analysis to analyze the data. The model had a coefficient of determination of 47.1%, which indicates the model explain almost half of the variation. The author used a 5% significance level for the analysis. Although the research had some limitations, it added some new significant information to the field. Another limitation was that the author generalized his findings through the study of retail chains in the United Kingdom. However, his findings were in line with similar research by the British Retail Consortium (BRC) in 2004 (BRC, 2004). The ability to repeat the findings of the BRC in 2004 increases the validity of the study.

Another type of retail fraud that is on the rise is the emergence of groups of individuals collectively known as shoplifting rings. Shoplifting rings are a serious concern for stores, law enforcement officials, and consumers. Until recently, many retailers had been content with writing off their losses, and were not aggressive in their efforts to help police break up shoplifting rings. Additionally, state and federal law enforcement officials have not yet deemed the problem large enough to set up a multi-agency effort. Shoplifting rings are often well connected, with the thieves usually traveling in small teams and targeting stores that are vulnerable. They target stores that lack security guards and often have tables full of merchandise out of sight of *employees*. This new breed of shoplifters is of great concern, for contrary to the traditional sticky-fingered teenager, they have targeted high-end merchandise. Tens of thousands of dollars in designer label merchandise are stolen every day by shoplifting rings. The stores have passed on the price of this theft to consumers by folding the cost into the goods they sell (Collins, 2005). Retail chains must be on the lookout for these types of crimes. Collusion of employees from multiple stores may lead to bigger loss than shoplifting rings.

An empirical study of the hospitality industry in Myrtle Beach, South Carolina, revealed that the problem of employee theft is not confined to the retail industry. The researchers examined the occurrence of employee theft and the employers' strategy for detecting it. An extensive questionnaire collected

information from managers of restaurants, hotels, golf courses, and attractions. Over 50% of the participants reported one or more incidents of employee theft, and the dollar value of the thefts more than doubled from 2000 to 2005. Most of the perpetrators were young males who frequently targeted cash and inventory. Most of them were discovered through multiple methods including internal controls, special investigations, and whistleblowers. The findings indicated that tourism managers might need training in more sophisticated control strategies to combat the high-dollar theft threat.

Bishop (2005) analyzed the control system of a high-end shoes retailer and found multiple internal control weaknesses that helped to allow a part-time shoe sales representative to pilfer over \$100,000 before management discovered his deception. In this case the retailer did not require original purchase receipts for customers to receive a refund. This weakness allowed the sales representative to provide credits to multiple accomplices for items that were never returned to the store. Additionally, the retailer did not require managers' authorization to process customer credits.

Moreover, there was no mechanism in place to review sequentially numbered refunded or voided transactions. The employees' presence near the cash register was weak, and there was no daily or end of shift reconciliation of inventory. Every time the sales representative provided a credit, the system indicated that the inventory increased by one; however, the actual inventory remained the same. Consequently, the store inventory was overstated, and the actual inventory was less than it was reported on paper. Therefore, reconciliation of inventory would have allowed management to identify the problem sooner. Ineffective inventory management may lead to inconvenience to customers because overstating inventory leads to more out of stock items; therefore, customers will not be able to obtain their goods when they need them.

Implementation of some simple control mechanisms could have saved the shoe retailer hundreds of thousands dollars in inventory shrinkage, credit card fraud, employee time, and investigation expenses (Bishop, 2005). The following lessons learned from this analysis may be used to reduce employee theft: First, when one customer wants service from a specific employee, there may be some suspicious activities going on. Management must raise the level of awareness about that employee. Second, management must periodically evaluate all customer refund activities. Third, supervisors must give approval to provide refunds. Additionally, an original purchase receipt must accompany every return item. Finally, significant changes or discrepancies in employees lifestyle and income levels should be investigated (Bishop, 2005).

Female employees were more likely to collude with customers, and steal loyalty cards or points from customers (Bishop, 2005). They were also more likely to commit higher-value refund fraud and steal cash. Male employees on the other hand were more likely to steal merchandise. The different professional roles of males and females in the retail industry may partly explain this disparity. Females usually work more as cashiers or customer service representatives than males. Their positions allow them to interact more with customers. Their close relation with the customers increases the opportunity for

collusion. Males often work in the warehouse; therefore, they have easy access to merchandise before bringing them to the sales floor.

Bishop (2006) also found that it took 2-4 months to apprehend employees after they started to steal, indicating a costly lag time that could have been eliminated by taking some of the measures above. After analyzing the data, the author offered the following recommendations to increase the detection level: First, employers need to increase their focus on high-value fraud. Second, they should analyze and investigate financial discrepancies at early stage. Third, they should use more technology, including data-mining software, closed circuit television, and audit more often to identify and track potentially fraudulent behavior. Fourth, they should spend more to reduce the problem.

The “spend more” attitude may not be beneficial to all retailers; however, if they are serious in their efforts to reduce the threat posed by employee theft, they must invest in finding appropriate measures. Although numerous ways were identified used by retailers to prevent crime loss, owners’ investments against crime prevention were low compared to the risks they faced (Kuratko, Hornsby, Naffziger, & Hodgetts, 2000). Retailers conventionally used most of their resources to fight customer theft in the form of shoplifting, than employee theft (Bailey, 2006; Bamfield, 2006).

Employee theft occurs at all levels. Hart (2008) indicated that 41.2% of managers, 39.5% of employees, and 19.3% of owners/executives committed employee theft. Therefore, everyone, from the lowest employee on the sales floor to the most senior executive, must adhere to all control mechanisms. It is imperative that management provides their full support because they are the face of the company they represent.

Methodology

A nonexperimental quantitative research design was used in this study. A nonexperimental quantitative research design was deemed the most appropriate because the goals of this study are to examine relationships among quantifiable variables and to test statistical hypotheses. This study employed a cross-sectional research design in which the participants complete a survey at a single point in time. The research design can also be described as correlational because one of the goals of this study was to examine relationships among preexisting variables.

Sample

The population of interest in this study consisted of retail employees in the

United States. Participants in this study were employees at retail companies and hospitality companies in the United States. These types of establishments were selected for this study because they annually lose more to employee theft than other types of retailers do (Hollinger, 2009).

A power analysis was conducted to determine the required sample size for this study. The statistical tests performed in this study consist of Pearson correlation coefficients and multiple linear regression analysis. Two-tailed tests, an alpha level of .05, and desired power of .80 were specified in the power analyses. Cohen's (1992) conventions for medium effect size estimates were used. For the Pearson correlations (exact test: bivariate normal model), assuming correlation $\rho_{H1} = .30$, 84 subjects would be required. For the multiple regression analysis, assuming a medium effect size of $f^2 = .15$ and five predictor variables, 92 subjects would be required to achieve power of .80. Therefore, the minimum required sample size for this study is 92 participants. Given the method of data collection discussed below, achieving a sample size of 92 was feasible. A total of 130 individuals ultimately participated in this study, indicating that an adequate sample size was achieved.

Materials/Instruments

Demographic data were collected so that descriptive statistics related to the participants' age, gender, ethnicity, marital status, and educational attainment could be reported. Age was assessed on a ratio scale of the number of years old. Gender was a dichotomous variable with values of 1 = *male* and 2 = *female*. Ethnicity was a nominal variable that is assessed as 1 = *Black*, 2 = *Hispanic*, 3 = *White*, 4 = *Asian*, and 5 = *other*. Marital status was assessed as a dichotomous variable with values of 1 = *single*, 2 = *married*. Finally, educational attainment was assessed as an ordinal scale with values of 1 = *general equivalency degree*, 2 = *high school graduate*, 3 = *associate's degree*, 4 = *bachelor's degree*, and 5 = *graduate degree*.

The survey used to assess the variables of interest in this study was a combination of several preexisting surveys, and a copy of the survey is included in Appendix A. The measures of affective, continuance, and normative organizational commitment from Allen and Meyer (1990) were used to assess organizational commitment. Tonglet's (2002) survey was used to assess attitudes toward employee theft, moral norms, perceived behavioral control, and social norms. Peace et al.'s (2003) survey was used to assess intention to commit employee theft. In addition, basic demographic information including participant gender, age, ethnicity, and education were collected. The next section of this chapter presents a detailed description of each of the variables that were assessed.

Operational Definition of Variables

The following five independent variables were measured and analyzed: Attitude

toward employee theft, subjective norms, perceived behavioral control, organizational commitment, and moral norms. The dependent variable is intention to commit employee theft. All the constructs used for the research study have been defined, tested for reliability, and validated in prior studies.

Organizational Commitment

Organizational commitment was measured using the three-component system of Allen and Meyer (1990) and Meyer and Allen (1991). This system consists of measures of the affective component, the continuance component, and the normative component. Each component was measured with eight survey items, all rated on five-point Likert scales from strongly disagree to strongly agree.

According to Allen and Meyer (1990), the Affective Commitment score has a Cronbach's alpha reliability coefficient of .97; the Continuance Commitment score has a Cronbach's alpha reliability coefficient of .75; and the Normative Commitment score has a Cronbach's alpha reliability coefficient of .79. The internal validity of the three scales was demonstrated with exploratory factor analyses (Allen et al., 1990) and confirmatory factor analyses (Herscovitch & Meyer, 2002). The three commitment scales have demonstrated validity in relation to perceived organizational values (Ghosh, 2010), and a variety of organizational characteristics (Fiorito, Bozeman, Young, & Meurs, 2007), as well as employee job performance (Cullen, Sinclair, Wright, & Tucker, 2005). Each of the three composite scores is measured on an interval scale (Carifio & Perla, 2008).

Attitudes Toward Employee Theft

Tonglet (2002) developed an eight-item measure of attitudes toward retail theft. The items are rated on a five-point scale from with the scale endpoints noted above (e.g., from 1 = strongly disagree to 5 = strongly agree). Participants are required to indicate the extent to which they agree or disagree that taking merchandise or cash at work is bad, good, dishonest, honest, foolish, wise, wrong, and right. Tonglet reported a Cronbach's alpha reliability coefficient of .91 for this scale in an adult employee sample. Tonglet also reported that exploratory factor analyses validated the internal validity of this scale, and that scores on this scale correlated as expected with perceived control and moral norms in both adult and student samples. The Attitudes Toward Employee Theft scale is an interval scale (Carifio & Perla, 2008).

Moral Norms

Moral norm was assessed using the three-item scale developed by Tonglet (2002). The three items on the scale are:

1. I would feel guilty if I were caught taking merchandise or cash at work.
2. Taking merchandise or cash at work is against my principles.
3. Taking merchandise at work is morally wrong.

Each item is rated on a five-point Likert scale from strongly disagree to strongly agree. Tonglet reported a Cronbach's alpha reliability coefficient for this scale of .83 in an adult sample. Factor analyses also supported the internal validity of this scale (Tonglet, 2002), and scores on the Moral Norm scale correlated as expected with perceived behavioral control (Tonglet, 2002) and intention to commit software piracy (Peace et al., 2003). The Moral Norm variable is an interval scale (Carifio & Perla, 2008).

Perceived behavioral control. Perceived behavioral control was measured using the four-item scale developed by Tonglet (2002):

1. The control systems in place at work make it easy for other employees and me to take merchandise or cash.
2. If I wanted to take merchandise or cash at work, it would be easy.
3. It is unlikely that I would get caught if I were to take merchandise or cash at work.
4. There are many opportunities at work for other employees and me to take merchandise or cash.

The items are rated on a five-point Likert scale from strongly disagree to strongly agree. Tonglet reported a Cronbach's alpha reliability coefficient of .83 for this scale, and that the results of a factor analysis supported the internal validity of the scale. According to Peace et al. (2003), scores on the Perceived Behavioral Control scale correlated as expected with intentions to commit software piracy and moral norms. The Perceived Behavioral Control scale is measured on an interval scale (Carifio & Perla, 2008).

Social norms

Social norms were measured using the two-item scale developed by Tonglet (2002):

1. People important to me would not approve of shoplifting.
2. People important to me think I should avoid shoplifting.

The items are rated on a five-point Likert scale from strongly disagree to strongly agree. Tonglet reported a Cronbach's alpha reliability coefficient of .72 for this scale, and indicated that factor analysis results supported the internal validity of the scale. Tonglet also reported that scores on the Social Norms scale correlated positively with moral norms and attitudes toward shoplifting. The Social Norms scale is measured on an interval scale (Carifio & Perla, 2008).

Intention to Commit Employee Theft

Intention to commit employee theft was measured using a three-item scale developed by Peace et al. (2003):

1. I might take merchandise or cash at work in the future.
2. If I had the opportunity, I would take merchandise or cash at work.
3. I would never take merchandise or cash at work.

Items on this scale are rated on a five-point Likert scale from strongly disagree to strongly agree. Peace et al. reported an internal consistency reliability

coefficient of .94 for this scale. Peace et al. also reported that exploratory factor analysis results supported the internal validity of the scale, and that scores on this scale correlated positively with attitudes toward theft, social norms, and perceived behavioral control. Scores on the Intention to Commit Employee Theft variable are measured on an interval scale (Carifio & Perla, 2008).

Data Collection, Processing, and Analysis

The method of the data collection was an electronic survey administered through Qualtrics. The survey was distributed to a nationwide panel maintained by Qualtrics. The category of employment was chosen as the filter variable. Out of the 16 employment categories only those who checked retail or hospitality services were requested to proceed with the survey. Others were thanked for their cooperation. The respondents were asked to mark “Strongly Disagree” on a couple of strategically placed dummy questions to make sure that they were paying attention.

The researcher fully disclosed their identity and identity of the institution they represented. The respondents were assured that the survey was approved the Institutional Review Board at the university where the researcher is employed currently. The respondents were guaranteed complete anonymity and were promised that their responses will not be reported to their employers under any circumstances by the researcher. However, as a cautionary note, the respondents were alerted to the possibility that their responses may be leaked to the employer through other means beyond the researcher’s control.

The data were entered into an SPSS database for analysis. Data analysis began with descriptive statistical analyses. The demographic characteristics of the participants were described (including the mean and standard deviation for participant age, and frequencies and percentages for gender, ethnicity, marital status, and educational attainment). Descriptive statistics were performed for the composite variables used as independent and dependent variables in this study, including ranges, means, and standard deviations.

Methodological Assumptions, Limitations, and Delimitations

The primary limitation of this study is that the use of self-report surveys to collect data introduces the possibility that the participants may not answer the questions openly and honestly. This is particularly true with a sensitive research topic such as employee theft, and some participants may tend to give socially desirable responses indicating that they have no intention to commit employee theft. However, the participants were assured of the confidentiality of their responses, and the promise of confidentiality was probably increased their willingness to give accurate responses.

The main variables of interest such organizational commitment, moral norms and intention to commit theft were measured with multiple item Likert scales. Instead of using summated scores, the researcher calculated the average

score on each item in the scale, and then averaged these over again. The advantage of doing this is the hypothesized variables are still measures on the original 1 to 5 scale. A limitation of this process is some of variability within the scale may be lost.

Ethical Assurances

Protecting the human subjects from harm in this study was accomplished through addressing issues related to informed consent, the right to privacy, and honesty with professional colleagues. The researcher ensured basic ethical principles were kept to the highest standard and the benefits of the research study exceeded the potential risk facing the participants. Prior to participating in the study, the participants read and indicated by checking two check marks in the informed consent form that they understood the purpose of the study and the conditions of their participation. The informed consent form included information on the purpose of the study, what participation entailed, and the rights and responsibilities of the participants. The participants had the rights to withdraw their consent at any time during the research study. The participants' rights to privacy were protected by keeping participation and all responses confidential. The responses were used strictly for the purpose of the research study. The researcher or supervisors were unable to identify the participants in the study.

Results

Descriptive statistical analysis

A total of 120 usable surveys were obtained from a total of 160 responses received. The remaining surveys were either not filled out by employees in the retail industry, or many of the questions were left blank. The first step in the analysis of the survey data was the calculation of descriptive statistics. Table 1 through 7 show the descriptive statistics for the demographic and background characteristics of the participants. Most of the participants (66.7%) were female. The most common ethnicity reported by the participants was White (80%), followed by Hispanics (7.5%). The sample was had a good balance of married (42.5%) and single (57.5%) participants. In terms of educational attainment, the most common level was a high school education (42.5%), followed by a bachelor's degree (26.7%), and an associate's degree (22.5%). The participants ranged in age from 18 to 80 years old with a mean of 39.03 years old ($SD = 15.12$ years).

Table 1: Employment Status

		Frequen cy	Percent	Valid Percent	Cumulative Percent
Valid	Full Time	60	50.0	50.0	50.0
	Part Time	60	50.0	50.0	100.0
	Total	120	100.0	100.0	

Table 2: Industry of Employment

		Frequen cy	Percent	Valid Percent	Cumulative Percent
Valid	Retail	117	97.5	97.5	97.5
	Transportation and Warehousing	2	1.7	1.7	99.2
	Hospitality Services	1	.8	.8	100.0
	Total	120	100.0	100.0	

Table 3: Gender

		Frequen cy	Percent	Valid Percent	Cumulative Percent
Valid	Male	40	33.3	33.3	33.3
	Female	80	66.7	66.7	100.0
	Total	120	100.0	100.0	

Table 4: Ethnicity

		Frequen cy	Percent	Valid Percent	Cumulative Percent
Valid	Asian	7	5.8	5.8	5.8
	Black	7	5.8	5.8	11.7
	Hispanic	9	7.5	7.5	19.2
	White	96	80.0	80.0	99.2
	Other	1	.8	.8	100.0
	Total	120	100.0	100.0	

Table 5: Marital Status

		Frequen cy	Percent	Valid Percent	Cumulative Percent
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Valid	Single	69	57.5	57.5	57.5
	Married	51	42.5	42.5	100.0
	Total	120	100.0	100.0	

Table 6: Education

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	GED	6	5.0	5.0	5.0
	High School Graduate	51	42.5	42.5	47.5
	Associate Degree	27	22.5	22.5	70.0
	Bachelor's Degree	32	26.7	26.7	96.7
	Graduate Degree	4	3.3	3.3	100.0
	Total	120	100.0	100.0	

Table 7: Age

	N	Minimum	Maximum	Mean	Std. Deviation
Age	118	18	80	39.03	15.116
Valid N (listwise)	118				

Summary statistics for the composite variable were as follows:

Table 8: Composite Variables

	N	Minimum	Maximum	Mean	Std. Deviation
Moral Norms	120	3.00	5.00	4.7694	.46300
Perceived Behavior Control	120	1.00	5.00	2.4250	1.02110
Social Norms	120	2.50	5.00	4.6167	.67280
Intention to Commit Theft	120	1.00	5.00	1.3528	.70783
Attitude Toward Theft	120	2.14	3.86	3.2774	.21621
Organizational Commitment	120	2.04	4.36	3.2570	.49689
Valid N (listwise)	120				

These numbers reveal a high degree of moral and social consciousness among the respondents. However, the report only moderate loyalty to their employer.

To recap, the hypotheses that the study was designed to test:

H1_a: Attitude toward employee theft has a statistically significant relationship towards intention to commit employee theft.

H2_a: Subjective norms have a statistically significant relationship with intention to commit employee theft.

H3_a: Perceived behavioral control has a statistically significant relationship with intention to commit employee theft.

H4_a: Organizational commitment has a statistically significant relationship with intention to commit employee theft.

H5_a: Moral norms have a statistically significant relationship with intention to commit employee theft.

Regression analysis

An ordinary list squares regression analysis was performed using intention to commit theft as the dependent variable and attitude toward employee theft, perceived behavioral control, subjective norms, moral norms and organizational commitment. The results are depicted in Tables 9 and 10.

Table 9: Sum of Squares

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	36.234	5	7.247	35.323	.000 ^b
	Residual	23.388	114	.205		
	Total	59.621	119			

a. Dependent Variable: Intention to Commit Theft

b. Predictors: (Constant), Organizational Commitment, Attitude Toward Theft, Perceived Behavior Control, Social Norms, Moral Norms

Table 10: Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.891	.758		9.087	.000
	Moral Norms	-1.060	.114	-.693	-9.330	.000
	Perceived Behavior Control	.017	.042	.024	.402	.688
	Social Norms	-.163	.072	-.155	-2.256	.026
	Attitude Toward Theft	.045	.204	.014	.222	.825
	Organizational Commitment	.024	.086	.017	.282	.778

a. Dependent Variable: Intention to Commit Theft

Overall the model shows a good level of predictability with an R^2 of 0.61 and a highly significant F value of 35.32 with $p < 0.000$. Looking at Table 10 moral norms and social norms show a significant negative relationship with intention to commit theft thus supporting H_{2a} and H_{5a} . The other three hypotheses did not find support in this study.

Discussion

Together, the five independent variables were able to significantly explain the variance in intention to commit employee theft. An employee's internal morals as well their sense of obligation to those they care about in their lives seem to predict whether they will steal or not. Organizational commitment was not found to significantly relate to intention to steal, which suggest that dissatisfied employees do not necessarily turn to stealing. A small but significant correlation of 0.18 between perceived behavior control and intention to commit theft suggest that employees need to trust their employees more and not burden them with security procedures. Employees do not indicate an intention to steal just because they have an opportunity.

Recommendations, and Conclusions

The findings show significant negative relationship between moral and social norms and the intention to commit employee theft. These factors are assumed to be outside of the employer's control. A person inculcates these qualities since their childhood. However the employer can lead by example, through ethical business practices and policy of social responsibility. This will indirectly affect the norms of the employee population discouraging them from harming the employer.

Opportunity to commit employee theft does not appear to have a strong influence on employees' intention to commit employee theft. The findings indicate the problem of employee theft could not be solved simply through expensive security systems. The lack of academic research in the area of employee theft impeded the access to best practice by the retailers. Additionally, management used tactics instead of strategies to make business decisions. Traditionally, the security industry usually drove these tactics rather than the retail industry (Guthrie et al., 2006). The findings suggested prevention through policies that present employee theft as a deviant behavior might be a better investment than costly security systems.

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Appendix A:

Theory of Planned Behavior Survey

Item Number		Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	I would be very happy to spend the rest of my career with my current employer.	SD	D	N	A	SA
2	I enjoy discussing my employer with people outside it.	SD	D	N	A	SA
3	I really feel as if my employer's problems are my own.	SD	D	N	A	SA
4	I think that I could easily become as attached to another employer, as I am to this one (reverse-scored).	SD	D	N	A	SA
5	I do not feel like "part of the family" while I am at work (reverse-scored).	SD	D	N	A	SA
6	I do not feel "emotionally attached" to my employer (reverse-scored).	SD	D	N	A	SA
7	My employer means a great deal to me personally.	SD	D	N	A	SA
8	I do not feel a strong sense of belonging to my employer (reverse-scored).	SD	D	N	A	SA
9	I am not afraid of what might happen if I quit my job without having another one lined up (reverse-scored).	SD	D	N	A	SA

Item Number		Strongly disagree	Disagree	Neutral	Agree	Strongly agree
10	It would be very hard for me to leave my employer right now, even if I wanted to.	SD	D	N	A	SA
11	Too much in my life would be disrupted if I decided to leave my employer now.	SD	D	N	A	SA
12	It would not be too costly for me to leave my employer now (reverse-scored).	SD	D	N	A	SA
13	Right now, staying with my employer is a matter of necessity as much as desire.	SD	D	N	A	SA
14	I feel that I have very few good options to consider leaving my employer.	SD	D	N	A	SA
15	One of the few serious consequences of leaving my employer would be the scarcity of available alternatives.	SD	D	N	A	SA
16	One of the major reasons I continue to work my employer is that leaving would require considerable personal sacrifice.	SD	D	N	A	SA
17	I think that people these days move from one employer to another one too often.	SD	D	N	A	SA
18	I do not believe that a person must always be loyal to his or her employer (reverse-scored).	SD	D	N	A	SA

Item Number		Strongly disagree	Disagree	Neutral	Agree	Strongly agree
19	Jumping from employer to employer does not seem unethical to me at all (reverse-scored).	SD	D	N	A	SA
20	One of the major reasons I continue to work for my employer is that I believe that loyalty is important and therefore feel a sense of moral obligation to remain.	SD	D	N	A	SA
21	If I got a better offer from another employer, I would not feel it was right to leave my current employer.	SD	D	N	A	SA
22	I was taught to believe in the value of remaining loyal to one's employer.	SD	D	N	A	SA
23	Things were better in the days when people stayed with one employer for most of their careers.	SD	D	N	A	SA
24	I do not think that wanting to be a 'company man' or 'company woman' is sensible anymore (reverse-scored).	SD	D	N	A	SA
25	To me, taking merchandise or cash at work is unacceptable.	SD	D	N	A	SA
26	To me, taking merchandise or cash at work may be acceptable under certain conditions.	SD	D	N	A	SA

Item Number		Strongly disagree	Disagree	Neutral	Agree	Strongly agree
27	To me, taking merchandise or cash at work is dishonest.	SD	D	N	A	SA
28	To me, taking merchandise or cash at work is not dishonest under certain conditions.	SD	D	N	A	SA
29	To me, taking merchandise or cash at work is foolish	SD	D	N	A	SA
30	To me, taking merchandise or cash at work is wise.	SD	D	N	A	SA
31	To me, taking merchandise or cash at work is wrong	SD	D	N	A	SA
32	To me, taking merchandise or cash at work is right	SD	D	N	A	SA
33	I would feel guilty if I were caught taking merchandise or cash at work.	SD	D	N	A	SA
34	Taking merchandise or cash at work is against my principles.	SD	D	N	A	SA
35	Taking merchandise at work is morally wrong.	SD	D	N	A	SA
36	The control systems in place at work make it easy for employees to take merchandise or cash.	SD	D	N	A	SA
37	If I wanted to take merchandise or cash at work, it would be easy.	SD	D	N	A	SA
38	It is unlikely that I would get caught if I were to take merchandise or cash at work.	SD	D	N	A	SA

Item Number		Strongly disagree	Disagree	Neutral	Agree	Strongly agree
39	There are many opportunities at work for employees to take merchandise or cash.	SD	D	N	A	SA
40	People important to me would not approve of me taking merchandize or cash at work.	SD	D	N	A	SA
41	People important to me think I should avoid taking merchandize and cash at work.	SD	D	N	A	SA

Item Number		Strongly disagree	Disagree	Neutral	Agree	Strongly agree
42	I might take merchandise or cash at work in the future.	SD	D	N	A	SA
43	If I had the opportunity, I would take merchandise or cash at work.	SD	D	N	A	SA
44	I would never take merchandise or cash at work.	SD	D	N	A	SA

Demographic Data

1. What is your age? _____ years old.

2. What is your gender?

____ Male

____ Female

3. What is your ethnicity?

____ Black

____ Hispanic

____ White

____ Asian

____ Other

4. What is your marital status?

☐ Single
☐ Married

5. What is your level of education?

☐ GED
☐ High school graduate
☐ Associate's degree
☐ Bachelor's degree
☐ Graduate degree

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